

The Role Of Accounting And Auditing Procedures In Revealing Administrative And Financial Corruption

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The Role Of Accounting And Auditing Procedures In Revealing Administrative And Financial Corruption

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Abstract. Accounting procedures have proven their importance for all economic units, through the quality of information they provide and their commitment to instructions and laws or through providing consultations to avoid making mistakes by decision makers. The spread of the phenomenon of corruption has become a clear phenomenon in varying proportions in many economic units, and therefore its effects Corruption on economic and social life has led to obstructing the wheel of progress and construction, loss and waste in financial and technical terms, and moving away from achieving the goals and development plans drawn up for the progress of the Iraqi environment and moving it towards the framework of the public interest and activating the wheel of progress. The research aims to demonstrate the ability of accounting through its procedures and the auditing process followed and the professional ability of the accountant through his acquired experiences to limit this phenomenon and work to reduce and limit it, since the accounting profession is the basic foundation that can access real and confidential numbers and documents and ensure the extent of management's commitment to instructions. The laws and regulations in force are within the legislation and laws to limit any deviation in work that could lead to loss of opportunities for progress in completing work, and moving away from personal interests to reach the public interest. The research also focused on the methods that can be followed to reduce the administrative and financial corruption gap. The researcher relied on a questionnaire distributed to a group of accountants and auditors, academics and professionals, and relying on SPSS statistical analysis to reach the research requirements and reach the most important conclusions and recommendations. Among the most important Conclusions: There is a relationship between the accumulated experience of those working in accounting and oversight to reduce the phenomenon of administrative corruption. The researcher also recommended the importance of relying more on those with accumulated experience at work, especially in the field of oversight within the formations of economic units.

Keywords: accounting procedures, auditing procedures, administrative corruption, Financial corruption and accumulated experiences.

Introduction

Economic units, their continuity and sustainability are important matters in advancing the wheel of progress and prosperity and preserving important resources that contribute to continued development and growth. The emergence of the phenomenon of administrative and financial corruption is one of the things that contribute to pulling the rug of progress and going backwards because of the waste of public money and loss of opportunities it causes. And the increase in threats facing economic units. Professional behavior and individuals' enjoyment of high morals and professionalism are the primary source for repelling corruption of all kinds. Likewise, individuals' acquisition of accumulated skills and experience enables them to discover errors and address them better. Accordingly, the research discussed the problem of

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the role of accounting procedures and their relationship in reducing of administrative and financial corruption.

The importance of the research is highlighted in the fact that it discussed the phenomenon of administrative and financial corruption and the importance of applying accounting and auditing procedures, laws and instructions to reduce corruption of all kinds. The research also aimed to explain the most important professional, judicial and media institutions and bodies that contribute to reducing the phenomenon of administrative and financial corruption.

The research reached a set of conclusions and recommendations, the most important of which is that “the application of accounting and auditing procedures is carried out in accordance with instructions and laws, and that any ignorance of them leads to the presence of gaps that contribute to the trend towards deviant behavior that leads to the emergence of corruption.” The researcher recommends relying on developing employees’ skills through... Educating them and making them aware of the importance of the accounting and auditing procedures that they carry out, implementing them in accordance with laws and instructions, and assigning the work to people who possess the relevant scientific and professional skills. To achieve the research objectives, the research was divided into the following sections:

-The first section: research methodology and previous studies.

-The second section: Explaining the concept of corruption, its causes, effects and characteristics.

-The third topic: - Audit accounting procedures, laws and institutions concerned with prosecuting administrative and financial corruption.

-Fourth section: The practical aspect, discussing the results of the questionnaire.

- Section Five: Conclusions and recommendations.

Research methodology and previous studies

research methodology

According to this study, the most important paragraphs of the methodology will be presented, which represent the steps that the researcher followed to reach the objectives that called for this research. My agencies are: -

1. Research problem

The research problem came to discuss a phenomenon that has become a burden that economic units suffer from, which is administrative corruption, which causes the loss and waste of many of the economic unit’s resources. In order for the economic units to reach their goals, there must be workers in these economic units who have high scientific, practical, and

professional competence, which is necessary to accomplish all matters. Daily transactions in a correct manner that is free of violations, especially their carrying out accounting and auditing procedures in accordance with the rules, laws and instructions, thus preserving the resources of the economic unit from loss and wastage and directing them towards continuity and permanence. This step is considered one of the essential matters for combating and reducing the phenomenon of administrative and financial corruption, which has become a phenomenon of which people complain. Many countries have increased their expansion in recent years.

Hence the research problem came to revolve around the following question- :

1
Can various accounting and auditing procedures detect and reduce administrative and financial corruption?

2. The importance of research:-

The importance of research can be determined by the following points- :

- 2
1. Discuss the issue of administrative and financial corruption, its causes, types, and negative effects on society.
2. .Focus on the importance of following up on accounting, auditing, and ethical laws and instructions, and urging people to review them and repeatedly announce them as a form of deterrence for this phenomenon.
3. The importance of implementing accounting and auditing procedures in accordance with the established systems for the purpose of reducing administrative and financial corruption.
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4. Proposing a set of ideas that contribute to finding solutions to combat the phenomenon of administrative and financial corruption.

3. Research objectives- :

One of the objectives of the research is to achieve a number of things, the most important of which are the following:

- 1
1. The research focuses on demonstrating the importance of accounting and auditing procedures in reducing administrative and financial corruption.
2. .The extent to which accumulated experience and professional ethics and conduct contribute to reducing administrative and financial corruption.
3. Understanding administrative and financial corruption for the purpose of identifying its causes and eliminating it in order to limit and deter it through a set of administrative and legal measures.
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4. Identifying the obstacles that may contribute to the ineffectiveness of combating administrative and financial corruption.

4. Research hypothesis:-

The research was based on basic hypotheses- :

1. There is a significant relationship between accounting and auditing procedures and reducing the phenomenon of administrative and financial corruption.
2. There is a significant relationship between laws, instructions, professional ethics, accumulated experience, and reducing the phenomenon of administrative and financial corruption.
3. There is a significant impact between accounting and auditing procedures through laws, instructions, professional ethics, and the media in reducing the phenomenon of administrative and financial corruption.

5. Research methodology and tools:-

- Theoretical framework: - The researcher relied on the deductive approach in presenting the enrichment of the theoretical aspects of the research with the available books, periodicals, magazines, dissertations, dissertations and scientific studies, as well as using what was published on websites and in both Arabic and English.
- Field framework: The inductive approach was relied upon, using the questionnaire as a primary source for obtaining the required data and information. It was designed to cover all research variables, and simplicity and clarity were taken into account.

6. Research population and sample:-

In order to achieve the objectives of the research and test its hypotheses, it is necessary to rely on the appropriate community for the practical application of the research, the community of control, internal and external auditing, and the finance departments. A simple random sample was relied upon in selecting the research sample from workers within the field of the study population, including workers in the oversight and external and internal audit departments and departments. Finance, and the questionnaire was used as the main means of collecting data on the practical aspect.

Second: - Previous studies- :

1. An Iraqi study (Saeed and Ahmed, 2014), research presented in the Journal of Historical and Cultural Studies, Volume 6, Issue 18.

Study Title	Administrative and financial corruption
Purpose of the study	Identify the most important causes of the spread of administrative and financial corruption and the mechanism for combating it
Study Approach	The historical and descriptive approaches were relied upon to achieve the integration of the systematic research

The most important conclusions	2 Administrative and financial corruption is considered one of the dangerous scourges that have accompanied society, and all religions and societies have agreed to criminalize it.
The most important recommendations	Establishing effective systems to combat it and activating the role of laws to reduce it.

2. An Iraqi study (Jaeelo and Ahmed, 2023), research submitted to the Scientific Research Port Journal, Volume 6 Issue 3.

Study Title	5 The role of accounting oversight in reducing financial and administrative corruption in cooperation between the external and internal auditors
Purpose of the study	13 Recognizing the concept of financial and administrative corruption and identifying its causes and effects Proposing a guideline for the auditor to follow in his work.
Study Approach	11 The study relied on the descriptive and analytical approach to arrive at a proposal to develop a guide to the procedures followed.
The most important conclusions	The lack of transparency, integrity, and lack of continuous oversight contributed to the spread of corruption.
The most important recommendations	Activating the role of the competent authorities in combating corruption and spreading awareness about it.

3. Arab study (Lomazia, 2020), 44 research published in the Journal of Economic Additions, Volume 4, Issue 2.

Study Title	4 The trend towards adopting international public accounting standards and its role in enhancing transparency and combating financial and administrative corruption in Algeria
Purpose of the study	11 Identify the phenomenon of administrative and financial corruption in Algeria and study the possibility of reducing it by adopting international accounting standards, especially those that call for transparency and accountability.
Study Approach	The study relied on the descriptive and analytical approach to analyze the questionnaire results
The most important conclusions	In applying public accounting, Algeria relies on the cash basis, which requires recording only the transactions resulting from the receipt and expenditure of money without addressing any rights or obligations.

The most important recommendations	The necessity of reconsidering current accounting practices, in particular accounting according to the cash basis and switching to accounting according to the accrual basis.
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4. Foreign study (Aranha, 2017), research published in the Journal of the Brazilian Society of Political Science, Volume 11, Issue 2

Study Title	Accountability, Corruption and Local Government: Mapping the Control Steps*
Purpose of the study	Mapping the Brazilian network of accountability institutions and observing how institutions establish links with each other in order to control corruption cases
Study Approach	The study relied on the analytical approach to analyze the flow of violations in the Brazilian network of accountability institutions, especially those concerned with reaching a decision in a timely manner.
The most important conclusions	Pay attention in identifying those who are negligent and must bear responsibility for their actions or omissions in exercising authority
The most important recommendations	Pay particular attention to the roles of accountability and criticism of corruption.

Third: Analysis of previous studies and the location of the current study, including:

- Previous studies focused on administrative and financial corruption, its causes, and the role that auditing and standards play in reducing corruption.
- The current study focused on administrative and financial corruption, its effects and causes, in addition to the role played by accumulated scientific and professional experience and individuals' possession and enjoyment of ethics of professional conduct, and the role this has in exposing and reducing many matters of corruption.
- Various sectors of society will benefit from this research in order to identify the dimensions of administrative and financial corruption. Government bodies will also benefit from it to identify the obstacles that limit the effectiveness of combating administrative and financial corruption in order to study them and find appropriate solutions for them.

**The theoretical framework of administrative and financial corruption
(Its concept, definition, types, causes and effects on society)**

In order to reach the concepts, variables, and dimensions of the research, this study came to address administrative and financial corruption and all its aspects, and the topic will be addressed through the following paragraphs:

- **The concept and definition of administrative and financial corruption- :**

When talking about the concept of corruption, it is a part that cannot be denied, but we must diagnose it, place it within its limits, and treat it. The best thing we can cite about corruption is what was stated in the verses of God Almighty in His Noble Book when He told the angels that He would make a successor on earth on earth, in reference to the creation of our master Adam upon him. Peace be upon him, so the angels answered him ((They said, “Will you place therein someone who will make corruption therein and shed blood?” (Al-Baqarah, verse 30)) and this was an indication that corruption has been linked to the existence of humans, and in another reference in the Holy Book that the earth is inherited by the righteous, indicating a distinction between two groups and that those who Those who govern the earth and sustain it are the righteous, “And We have written in the Psalms after the Remembrance that the earth is inherited by My righteous servants” (Al-Anbiya’, verse 105)).

We also wish to clarify that a person has a choice between moving towards corruption or reform. He is the one who chooses ((God does ²³ not change the condition of a people until they change what is in themselves) (Al-Ra’ad 11)). Ancient civilizations also dealt with corruption by mentioning bribery and exploitation of influence and prosecuting those who carry out such things. The best evidence of this is Hammurabi’s legislation, which refers to combating and punishing (Al-Issa, 2009: 19).

As for corruption in the language, according to what is stated in the language dictionaries, it is said: “The thing is corrupted, that is, it is invalidated and decayed, and it is against peace” (Abdul Razzaq, 2003: 32). As a term, interest in the topic of corruption has increased as it is a global phenomenon, but its interpretation varies according to the ideas and orientations of those who deal with it.

Thus, financial corruption can be understood as “any deviation and violation of the established rules and financial procedures that regulate financial and administrative work in any economic unit in accordance with the controls issued and followed” (Al-Naimi and Saeed, 2014: 531), as defined by the International Auditing Organization INTOSAI “as any exploitation in the use of... The authority delegated to individuals for the purpose of ² personal gain at the expense of the public interest may achieve special advantages and benefits” (Abu Jabal, 2019: 8)

Corruption is also understood as deviant behavior in the performance of official duties. It is behavior that represents only the perpetrator, but its effects are affected by society. It affects the public interest and can be described as a crime against others and their rights (Abboud, 2011: 12).

From what was stated above, it is difficult to determine a specific definition of administrative or financial corruption and its impact because it cannot be determined in a specific form or size as it is linked to the people who carry it out and to their position, “as the United Nations defined it as a deviation in the behavior of employees and their exploitation of their job position in the economic unit” (Vona , 2008: 1). Wells also defined it as “incorrectly exploiting a position to achieve personal benefits or entering into competitions incorrectly and thus their behavior affects the rights of others” (Wells, 2008:237). Smith & Larry) emphasized that “corruption is that behavior that is not The project involves people who have influence and power and change the moral standards they possess to immoral standards, and this leads us to a clear conclusion that corruption is linked to two important elements: power and morality” (Smith & Larry, 2009:4).

The researcher believes that we can define the meaning of corruption as “deviation in the behavior of people who hold a job or position, or it is negligence in accepted procedures and instructions. This behavior is also linked to a change in people’s morals and the extent of their willingness to change their moral standards and thus obstruct the proper functioning of work, and this leads to an impact on On the interests of others, the loss of rights, and the obstruction of progress.” Likewise, when we talk about financial corruption, we are limited to financial deviations that are linked to money and its waste, theft or loss. Speaking of administrative corruption, we link it to administrative organization, but the two are linked together. Financial corruption is under the umbrella of administrative corruption, as it is the most general, and financial corruption does not occur unless there are gaps in it. Administrative system.

- **Types of administrative and financial corruption**

Many researchers have classified corruption into international or local, small or large, or with classifications that suit their research. The researcher agreed with the classification (Frijawy, at, all, 2018: 14) and based on my agencies: -

1. **Financial corruption:** This means violating the instructions regarding the use of funds or spending them extravagantly for personal purposes by holding lavish parties and propaganda, advertising and publishing in newspapers and magazines on occasions of congratulations, condolences and support in an exaggerated manner.
2. **Administrative corruption:** - It is also called bureaucratic corruption, exploiting a job or position to facilitate matters for some people at the expense of others, bypassing instructions and exploiting the position for private interests, exploiting the position in order to appoint inappropriate people and obtain material benefits.

3. **Organizational corruption:** It comes from employees through absence or laziness in performing duties, failure to implement orders, delay in completing the tasks assigned to them and neglecting them, claiming lack of knowledge and lack of self-development.
4. **Behavioral corruption:** It occurs through the actions of the employee himself, represented by the employee not keeping the secrets of his work and the priorities at his disposal, or taking bribes, mediation, concealing evidence or committing immoral things that do not take into account the norms and traditions of society, delay in arrival or early departure, exceeding the fingerprint .
5. **Moral corruption:** Exploiting the position to use work priorities for the purposes of blackmail, and to obtain personal benefits or money, carrying out manipulation and forgery, and embezzlement.
6. **Political corruption:** It is linked to the behavior of senior politicians and their exploitation of their political positions and relationships openly in many areas.
7. **Cultural corruption:** - It is linked to the various media and the extent to which society is influenced by them by presenting ideas that affect society and highlighting matters that contribute to the deviance of individuals and harm to society.

The classifications may differ depending on the researchers' point of view and their theses, but the most important reason for the emergence of corruption is the behavior of people, and it is also linked to the poor selection of employees and placing them in the wrong place through exploiting the position for appointments and personal interests, thus wasting money and spreading favoritism.

13 **Reasons for the emergence of administrative and financial corruption**

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In order to understand administrative and financial corruption and seek to address and reduce it, it is necessary to diagnose it and know its causes and the reason for its emergence, which can be identified as follows: (Al-Damour, 2014: 38)

1. weakness and marginalization of the role of internal control, follow-up and issue.
2. weak management and the presence of an administrative vacuum.
3. The lack of political stability and the surrounding environment, which contributes to the emergence of corruption.

Weakness of the authorities and failure to apply the law to violators.

(Al-Jubouri and Al-Khalidi) added reasons related to the individual himself, represented by the following: - (Al-Jubouri and Al-Khalidi 2012:13(

1. Weak will and morals of the individual and his environmental upbringing.
2. Low level of religious and legal awareness.

3. The spread of poverty, ignorance, and lack of contentment.
4. A feeling of lack of belonging and lack of responsibility and loyalty towards the country.

In addition to the above, the researcher believes that there are other reasons that contribute and help in the emergence and spread of corruption, which can be summarized as follows- :

1. The existence of legal reasons, as there are loopholes in the laws and instructions that are exploited, contributing to the existence of corruption, and a lack of knowledge in applying laws and instructions.
2. Lack of sufficient knowledge and loss of experience in dealing with accounting and auditing procedures, as their application itself is carried out in accordance with laws and instructions.
3. Failure to detect errors and address them properly due to weakness in applying accounting and auditing procedures.
4. The lack of the correct job specializations, especially in the financial and auditing units and divisions, and the situation of people who are not scientifically and professionally qualified.
5. Relying on unsuitable or inexperienced people, as the accumulation of experience contributes to shortening many procedures, since people who have experience are familiar with many procedures, instructions and laws, as well as in dealing with violations or deficiencies, if any, and in the process of submitting reports, diagnosing the violation, and making the right recommendations. To reduce it.
6. The weak role of the media in addressing corruption issues by spreading cultural and social awareness and disseminating instructions and laws that contribute to creating an awareness environment that takes root in minds.

Characteristics of administrative and financial corruption- :

The characteristics most closely related to administrative and financial corruption can be identified as follows- :

- A. Secrecy:** - It is a characteristic of corruption when it is not widespread and occurs as a result of practices that are illegal from the point of view of the law and unfamiliar from the point of view of society. If it is not diagnosed and treated, it spreads and becomes difficult to control.
- B. Relationships:** - They are usually represented by the relationship of one person with his position, or possibly more than one person in the same economic unit, or they are linked by interests in more than one economic unit.
- C. Spread:** - Failure to control and take the necessary measures to deter corruption leads to the rapid spread of corruption in society.

D. Administrative backwardness: - The presence of cases of corruption and failure to treat them contributes to making workers in the surrounding environment feel frustrated, dissatisfied, and lax at work, thus dragging the wheel of work and progress towards backwardness and failure to complete work.

E. Gaps: - There are loopholes or gaps in the applicable laws and instructions or administrative organization that are being exploited, and there is no seriousness in dealing with these gaps, thus leading to the loss of efforts made in the progress movement.

The effects of administrative and financial corruption- :

Corruption is an epidemic whose effects appear in many areas of the societal environment and can be summarized as follows: (Talabani, 2010: 89)

A. Economic effects: It affects the economy in terms of failure to exploit funds properly and achieve the goals for which they were approved, waste, escape and dissipation of funds, rising prices, decline in the standard of living of individuals and creating a gap between the classes of society.

B. Social repercussions: - The prevalence of indifference, frustration, and lack of confidence in inherited values, morals, and correct societal standards, the spread of a culture of violence due to the spread of deprivation among the classes of society as a result of the loss of money and the increase in unemployment, and the destabilization of human behavior due to the tyranny of the corrupt, and the prevalence of bad ideas that reflect negatively on the emerging generations.

C. Administrative and organizational effects: - The spread of opportunism, a weak sense of responsibility, a lack of trust among employees, the lack of an organizational relationship between employees and their subordinates, the drain of competence due to not placing the right person in the right place, including professionals, learners, and those with experience and sound professional ethics, obstruction of work and the acceleration of progress.

D. Political effects: - Lack of confidence in the state, the decisions of politicians, legislative and legal institutions, and even investors with money, and the spread of chaos.

From what was mentioned above, the researcher believes that corruption of all kinds is related to human behavior and its adherence to steps that enable it to adhere to the private interest at the expense of the public interest, through the presence of errors or practices due to the lack of administrative organization, the presence of legal loopholes, or a defect in the procedures followed, and therefore comes the following: The role of accounting and auditing procedures, which are derived from instructions and laws, and that following them properly,

applying them, and discovering gaps, errors, and deviations contributes to reducing this phenomenon, and this is what will be discussed in the next section.

Accounting and auditing procedures, instructions and laws

There is no doubt about the importance of accounting and its procedures in the correct flow of work. After that comes the audit procedures that contribute to treatment, identifying errors, diagnosing them, and giving recommendations to address deviations in the various economic units. These procedures come from the instructions and laws that regulate their work.

- Accounting procedures and policies: -

All economic units operate according to a followed system approved by decision-makers and higher authorities, whether these units are a public sector or a private sector. Accounting procedures are the steps that are followed by those authorized to record all operations that occur according to a historical sequence of events and within a legal framework.

It can also be described as the path or set of specific steps that are followed in order to deal with private data in economic units, and the mechanism for dealing with transactions is clarified. "Accounting procedures are the backbone of any successful business, as they provide an organized approach to recording, analyzing and reporting financial transactions. These procedures are considered Necessary for maintaining accurate financial records, complying with legal and regulatory requirements, and making decisions." (Smith & Larry, 2009: 10).

- Applied accounting systems or procedures :-

Economic units in general in Iraq apply or carry out their accounting procedures according to the following: -

1- The government accounting system: - The government accounting system is followed in the units whose resources are within the allocations from the Ministry of Finance. At the beginning of the fiscal year 1972, the decentralized accounting system was applied after that, if it was a central system, and it was done in accordance with Planning Council Resolution No. 11, session 13 in 11/24/1970, and its purpose is to organize the disbursement of the resources of the units that receive allocations from the Ministry of Finance. The Ministry of Finance was assigned to prepare the rules and instructions necessary for the operation of this system. (Ministry of Finance, Accounting Department: 2013).

2- The unified accounting system: - The unified accounting system is applied in the economic units of the public sector and self-financing departments according to economic principles, which are able to cover the costs of their production or the services they provide,

fully or partially. (Board of Financial Supervision, Unified Accounting System: 2011). There are many economic units that apply both of the previous systems by isolating the records whose resources and expenditures are based on the current budget, and the records that prove the revenues and expenses that the economic unit obtains as a result of selling its products or providing the service and obtaining resources in return for that.

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- 3- **Accounting standards:** - Accounting standards are documents, evidence, and written instructions issued by a specialized accounting body, the government, or various regulatory bodies that cover aspects of accounting procedures for the purpose of unifying them in terms of recognition, measurement, treatment, presentation, and disclosure of accounting transactions in financial statements. The standard is issued influenced by events, environmental factors, accounting customs, and political factors that contribute to determining the course of accounting procedures followed. Therefore, standards differ from procedures. Standards provide guidance, but the formula in the light of which the standard is implemented is through accounting procedures (Al-Qadi and Hamdan, 2008: 103).

From the above, we note that all economic units do not deviate from the application of one of the accounting systems as mentioned above, and it is a guide or road map that the units follow to reach the correct work in terms of applying accounting procedures and are installed in accordance with the instructions, laws, legislation and guiding regulations that organize the work to reach Issuing financial reports and presenting them to management and the public in an appropriate and proper manner. Also, those working in implementing these procedures must have the correct knowledge, professionalism, and specialization to reach the set goals. Any violation in these procedures must be identified, corrected, and its causes known.

6
- **Control and audit procedures :** -

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“It is a set of procedures and means adopted by the management of the economic unit in developing the organizational plan for the purpose of protecting assets, ensuring the accuracy of accounting and statistical data, achieving and achieving productive efficiency, and ensuring that employees adhere to the established administrative policies and plans. (Maddah, 2017: 33)

Through the definition above, we find that the control and audit system in general aims to the following: - (Guideline / Office of Financial and Federal Supervision: 3-10)

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- Protecting assets, reducing the occurrence and discovery of fraud and errors, and ensuring the accuracy and completeness of accounting records.
 - The effectiveness and efficiency of the operations implemented by departments and workers.

- Compliance with the laws, regulations, instructions and policies adopted by the administration to achieve the facility's objectives.

The control system is also defined as processes implemented by the Board of Directors, economic unit departments, and employees that are designed to give reasonable assurance of achieving the following objectives:

1. Trust in financial reports.
2. Compliance with laws, regulations, instructions and policies.
3. Effectiveness and efficiency of operations.

From the perspective of achieving objectives, the control system helps management achieve its objectives:

- A. Operational.
- B. Finance.
- C. Compliance with laws, regulations and instructions.

It believes that the presence of internal external oversight bodies is to ensure that the economic unit is operating according to the planned path, and that internal audit is linked to the departments and that it is supposed to enjoy independence, but this independence is limited due to it being part of the economic unit on the one hand, and on the other hand, its reports that it submits To the administration, there is often no real follow-up to address any deviations.

- **Laws and instructions in force ;-**

We all know that every sector that is established and operates in accordance with the instructions and laws that govern the conduct of the various operations that take place within its framework, whether they are operations related to financial, administrative, organizational, or behavioral procedures, and the process of developing them and following up on compliance with them is the duty of the various departments through the internal control authorities or External affairs, and that spreading awareness, awareness, understanding, and acting in accordance with them are at the core of the work of economic units, The presence of workers within the units who possess the scientific background, professional skill, and accumulated experience that enables them to deal with the instructions and any updates therein and the procedures they require has a major role in preserving the economic unit. Likewise, possessing the skill through their knowledge of all the instructions and legislation related to the economic unit in which they work enables them To preserve it and its resources from loss and waste, and to confront any issues or problems facing the economic unit that can be solved in accordance with the law and instructions.

- **Rules and ethics of professional conduct for accounting and auditing- :**

All professions, including accounting, must have a guide that governs the ethics of the profession and the behavior of its individuals and departments, because of the importance of this profession, and the enjoyment of those who practice it with professional and behavioral ethics earns them the confidence of the general public and the departments that employ them. Professional ethics are the cornerstone of the success of accountants and auditors in their tasks, and granting legitimacy to many of business, thus achieving the following set of goals: -

1. Raising the level of accounting, maintaining it and distinguishing it from other professions.
2. Developing the spirit of cooperation between auditors and accountants and caring for their material, moral and moral interests.
3. Spreading reassurance among the public, gaining their trust, and lending legitimacy to the statements signed by them.
4. Accountants and auditors have the rules and ethics of professional conduct that enable them to apply instructions and laws correctly.

Regulatory bodies that confront administrative and financial corruption

There are many bodies concerned with combating and reducing corruption, which will be briefly discussed, including three institutions in Iraq, which are as follows: (Rahi, 2009: 217)

A. The Financial Supervision Bureau: It is considered one of the highest authorities with responsibility and professionalism in the auditing and oversight process in Iraq. It was established in 1990 in accordance with Law No. On public funds and the rights of the Iraqi people through the task of financial auditing and performance evaluation and for the purpose of combating financial corruption, and after 2003 it was reinstated by Law No. 77 of 2004.

B. Integrity Commission: The Integrity Commission was established pursuant to Order 55 of 2004. It is a government body of an official and independent nature linked to the House of Representatives. Its mission is to investigate cases of corruption that come from questionable matters such as accepting gifts, bribes, favoritism, ethnic or sectarian discrimination, and exploiting power to achieve personal or personal goals. The misuse of public funds by establishing foundations and standards for ethics. It provides a public service based on transparency, integrity and a sense of responsibility that requires adherence to its instructions by all state employees. A special law No. (30) was legislated for it in 2011, and it was amended in 2019 to name it Integrity and Illicit Gain Commission Law (Iraqi Gazette, 4568, 2019)

C. General Inspectors: - Inspectors' offices were established pursuant to Order 57 of 2004 in all ministries. Their duties include carrying out audit and oversight in order to reach a level of responsibility, achieving integrity in work, following up on the performance of ministries in order to prevent fraud, extortion, and the use of positions for personal purposes, and working to submit reports to the Minister. The offices of the Inspectors General were dissolved in accordance with Law No. 24 of 2019 and the above order was repealed (Iraqi Gazette, Al-Waqa'i, No. 4560, 2019).

In addition to what was mentioned above, Abdullah added a group of institutions that seek to eliminate and confront corruption of all its administrative and financial types (Abdullah, 2011: 10).

D. Judicial institutions: - The judiciary is one of the important and independent bodies that seeks to eliminate corruption and work to legislate laws that prosecute its perpetrators and limit it by applying laws to the perpetrators of corruption.

E. Civil society organizations: - Organizations established under Law 45 of 2003 that seek to combat corruption, protect the rights of citizens, and protect cultural and heritage heritage.

F. Media Network: - The Iraqi Media Network was established by the Iraqi Broadcasting and Dispatch Services Authority. Its purpose is to create a free platform that respects human rights and contributes to increasing the oversight role and legal awareness against all manifestations of corruption.

G. Office of the Prime Minister's Coordinator for Oversight Affairs: This office works in cooperation with the Office of Inspectors General to develop programs for performance evaluation, oversight, and administrative investigation.

H. The Integrity Committee in the House of Representatives: - It is stated in Article 92 of the internal regulations of the House of Representatives and works to follow up and monitor the oversight bodies and follow up on all corruption cases in various state agencies.

I. The Joint Council for Corruption Issues: - This council was established pursuant to Court Order No. 99 on 5/30/2007 in order to combat corruption. It is headed by the Secretary-General of the Council of Ministers and the membership of the heads of the Supreme Judicial Council, the Financial Supervision Bureau, the Integrity Commission, the Prime Minister's coordinator for oversight affairs, and a representative of Inspectors General, this council seeks to coordinate between anti-corruption agencies by distributing roles among them, activating their efforts, and submitting recommendations and proposals to confront corruption phenomena.

According to the above, we emphasize that the presence of people with expertise contributes to solving problems through possessing accumulated information and experience and familiarity with all laws and instructions to carry out accounting and auditing procedures in accordance with approved systems and to have professional ethics that enable him to gain the trust of others in the economic unit and work in a team spirit. The presence of professional, media and judicial institutions that shed light on corruption in all its manifestations and contribute to spreading cultural and societal awareness, and directing public opinion through the media to contribute to reducing this phenomenon has a major role in reducing this epidemic. The results of answering a set of questions that addressed these aspects related to the role of accounting and auditing procedures and their relationship to reducing administrative and financial corruption will be discussed in the next section.

The fourth section

Analyzing and discussing the questionnaire results and testing hypotheses

To reach the research results, the researcher relied on a set of questions related to the research topic and consistent with its hypotheses.

The first axis: Analyzing hypotheses based on the results of the questionnaire

Main research hypotheses:

1. **The first main hypothesis:** “There is a significant relationship at the level of ($\alpha \leq 0.05$) between accounting and auditing procedures and reducing the phenomenon of administrative and financial corruption”.

The following hypotheses emerge from it: -

- **The first sub-hypothesis:** - There is a significant correlation at the level ($\alpha \leq 0.05$) between accounting and auditing procedures and reducing the phenomenon of administrative and financial corruption”.

- **The second sub-hypothesis:** There is a significant effect at the level ($\alpha \leq 0.05$) between accounting and auditing procedures and reducing the phenomenon of administrative and financial corruption.”

2. **The second main hypothesis:** There is a significant relationship at the level ($\alpha \leq 0.05$) between laws, instructions, professional ethics, and reducing the phenomenon of administrative and financial corruption. The following hypotheses emerge from it.

- **The first sub-hypothesis:** There is a significant correlation at the level ($\alpha \leq 0.05$) between laws, instructions, professional ethics, and reducing the phenomenon of administrative and financial corruption”.

³ - **The second sub-hypothesis:** There is a significant effect at the level ($\alpha \leq 0.05$) between laws, instructions, professional ethics, and ² reducing the phenomenon of administrative and financial corruption.”

³ 3. **The third main hypothesis:** There is a significant effect at the level ($\alpha \leq 0.05$) between accounting and auditing procedures through laws, instructions and professional ethics in ² reducing the phenomenon of administrative and financial corruption.

First: Field study methodology

³¹ In order to achieve the research objectives and test its hypotheses, it is necessary to rely on the appropriate community for the practical application of the research. A simple random sample was relied upon in selecting the research sample from within the scope of the study population working in the control, auditing, internal and finance departments. As for the research questionnaire, which was used as a main means of collecting data on the practical aspect, the research tool was designed and questions were formulated specifically for each A variable that matches the importance of the qualitative characteristics of the variable through which the answers can be studied, analyzed and interpreted in a way that achieves the research objectives and tests its hypotheses. The research sample included (120) questionnaires that were distributed electronically via an electronic link based on the Google Forms form, of which 108 were valid. The research tool consisted of two main sections. ³³ The first section included demographic data for the research sample, and the second section included the main research axes, which are;

- 1 -The first axis : Paragraphs related to the variable (accounting and auditing procedures) with a value of (8).
- 2 -The second axis : Paragraphs related to the variable (laws, instructions, and professional ethics) with a rate of (8) .
- 3- The first axis: Paragraphs related to the variable (reducing administrative and financial corruption) with (8) .

The questions for each axis were formulated to analyze the responses after they were presented to a group of arbitrators to make comments and indicate the extent of consistency of the statements with the research topic. The five-point Likert scale was relied upon, ¹⁹ and the following table shows the demographic characteristics of the study sample members: -

Variables	Categories	Repetition	Ratios %
Gender	male	72	67%
	female	36	33%

	Total	108	100%
Age	From 25 to 35	12	11%
	From 35 to 45	60	56%
	From 45 to 55	32	30%
	More than 55	4	3%
	Total	108	100%
Qualification Scientific	diploma	10	9%
	Bachelor	38	35%
	Master's	28	26%
	Ph.D.	32	30%
	Total	108	100%
Years of Experience	From 5-10 years	18	17%
	From 10-15 years	38	35%
	From 15-20 years	30	28%
	More than 20 years	22	20%
	Total	108	100%
Job level	administrative employee	12	11%
	Auditor	60	56%
	accountant	32	30%
	boss	4	3%
	Total	108	100%

1. **Gender:** The study sample was divided into (males) with a percentage of (67%), then females with a percentage of (33%).
2. **Age:** It is clear from the distribution of the study sample that (56%) of the study sample was in the age group (35 to 45 years), and (30%) was in the age group (45 to 55), while the group was (25 to 35) What we grew (11%). Finally, the group (more than 55) recorded a participation rate of (3%).
3. **Academic qualification:** It is clear from the distribution of the study sample that (35%) of the study sample holds a bachelor's degree, (30%) holds a doctorate degree, (26%) holds a master's degree, while (9%) holds a diploma degree, and this It shows that the employees have fairly good academic qualifications.
4. **Years of experience:** It is clear from the distribution of the study sample that the percentages for years of experience were distributed with a small degree of variation among them, as the category (from 10 to 15) achieved a percentage that reached (35%), then after that the category (from 15-20 years) achieved a percentage that reached (

28%, then followed by the category (more than 20 years) with a percentage of (20%) and finally the category (from 5-10) with a percentage of (17%). These percentages indicate that the study sample has sufficient experience and scientific ability in their field of work.

- 21
5. **Career level:** It is clear from the distribution of the study sample that (56%) of the study sample was from the category of auditors, and (30%) from the category of accounting employees, while the category of administrative employees was (11%), and finally the category of managers recorded a participation rate. It reached (3%).

40
Second: The validity and reliability of the questionnaire statements:

Through Table (2), the degree of reliability and the amount of validity of each variable according to the amount of the reliability coefficient (Cronbach) within the range (0.923 to 0.971), as these indicators explain the research tool enjoying high stability and reliability and can be relied upon in descriptive and inferential analysis.

Variables	Cronbach's alpha		
	The amount of the coefficient	Number of phrases	Significance test
Accounting and auditing procedures	0.937	8	Moral stability
Laws, instructions and professional ethics	0.923	8	Moral stability
Reducing administrative and financial corruption	0.936	8	Moral stability
	0.971	24	The questionnaire as a whole

Third: Normal distribution of research data:-

It is clear from Table (3) that the significant value of the Kolmogorov-Smirnov test reached greater than the level of significance (5%), and this percentage indicates that the data achieves a normal distribution.

Main research themes	Kolmogorov-Smirnov			
	Test parameter	Sample volume	Moral value	Significance of the test
Accounting and auditing procedures	0.163	108	0.086	moral
Laws, instructions and professional ethics	0.309	108	0.134	moral

Reducing administrative and financial corruption	0.210	108	0.207	moral

Fourth: Statistical analysis of the questionnaire's axes and phrases:

1- The axis of accounting and auditing procedures: - It is clear from Table (4) that the arithmetic averages for all paragraphs of accounting and auditing procedures were greater than the value of the hypothetical mean of the measurement tool according to the five-point Likert scale, which was (3), as it was within the range (4.537 to 4.796), while The standard deviation coefficient for the dispersion of answers was recorded within the range (0.432 to 0.722) and with a significant significance according to the significance of the (t) test, where we notice that all statements about accounting and auditing procedures had a value of (t) greater than the tabular value. Also, the answers of the research sample were positive for most of the paragraphs included in the accounting and auditing procedures variable, where an overall arithmetic mean was recorded at (4.69), while the total dispersion coefficient was recorded (0.518), which reflects the high degree of concentration in agreement, which reflects the high amount of homogeneity in the answers, where it was recorded The coefficient of variation for this variable in general is (11.04%). In terms of the highest rate of agreement and the lowest rate of agreement for the paragraphs included in the variable accounting and auditing procedures, it is explained as follows:

A. The paragraph (the existence of a simple and clear system followed by accountants, accounts workers, and related parties to carry out their work that reduces and limits administrative and financial corruption) obtained the lowest coefficient of variation in the content of the statement, reaching (9.08%), with an arithmetic mean higher than the hypothesized mean of (4.759), while it was recorded The standard deviation coefficient in the answer is (0.432). These percentages indicate the importance of having a simple and clear system that accountants, account workers, and relevant parties follow to carry out their work that reduces and limits administrative and financial corruption.

B. The paragraph (striving to grant independence to auditors through their association with relevant external parties to give them greater independence) obtained the highest coefficient of variation in the content of the paragraph, reaching (15.41%), with a higher arithmetic mean than the hypothesized mean of (4.685), while the coefficient of dispersion in the answer was recorded (0.722) These percentages indicate the importance of granting independence to auditors through their association with relevant external parties to give them greater independence.

S	questions	Arithmetic mean	standard deviation	Coefficient Of variation	Test(T)	Relative importance
1	The presence of a simple and clear system followed by accountants, accounts workers, and relevant parties to carry out their work reduces and limits administrative and financial corruption.	4.759	0.432	9.08%	29.957	1
2	The presence of a pre-established system derived from laws and instructions that is constantly reviewed and updated, and addressing any gaps that are discovered through work reduces and limits administrative and financial corruption.	4.667	0.549	11.76%	22.291	2
3	The presence of a modern electronic program directed to employees allows them to submit reports to senior management periodically on work procedures and to support these reports with proposals for developing work that reduces and limits administrative and financial corruption.	4.796	0.626	13.05%	21.091	3
4	Subjecting senior management to periodic evaluation through follow-up by external regulatory bodies with legal independence reduces and limits administrative and financial corruption.	4.741	0.620	13.08%	20.633	4
5	Selection of workers in the financial accounting and auditing sectors from people who have accumulated experience in addition to appropriate academic qualifications, the correct specialization, and high ethical professionalism reduces and	4.741	0.678	14.30%	18.864	6

	limits administrative and financial corruption.					
6	The auditors' connection to the higher administrative authorities within the economic unit in which they work does not give them complete independence.	4.593	0.630	13.72%	18.576	5
7	Seeking to grant independence to auditors through their association with relevant external parties to give them greater independence	4.685	0.722	15.41%	17.145	8
8	There are officially and legally written and documented procedures that workers in economic units follow that determine their course of work and thus contribute to reducing administrative and financial corruption.	4.537	0.665	14.66%	16.989	7
	Total Average	4.69	0.518	11.04%	23.981	----
Value of (t) = 1.671 at a significance level of 5% and degree of freedom n = 108						

2- The axis of laws, instructions, and professional ethics: - It is clear from Table (5) that the arithmetic averages for all paragraphs of laws, instructions, and professional ethics were recorded greater than the hypothetical mean value of the measurement tool according to the five-point Likert scale, which is (3), as it was within the range (4.463 to 4.759). The standard deviation coefficient for the dispersion of answers within the range (0.525 to 0.884) was recorded with a significant significance according to the significance of the (t) test, where we notice that all the statements about laws, instructions and professional ethics had a value (t) greater than the tabulated value. Also, the answers of the research sample were positive for most of the paragraphs included in the accounting and auditing procedures variable, where a total arithmetic mean was recorded at (4.648), while the overall dispersion coefficient was recorded (0.516), which reflects the high degree of concentration in agreement, which reflects the high amount of homogeneity in the answers, where it was recorded The coefficient of variation for this variable in general is (11.10%). In terms of the highest rate of agreement and the lowest rate of agreement for the items included in the variable laws, instructions, and ethics of the profession, it is explained as follows:

- A. The phrase (providing the administrative system with analytical financial statements that contribute to making the right decision and giving the administration sufficient information to understand all financial aspects to contribute to preserving the resources of the economic unit) was achieved, as the coefficient of variation recorded the lowest rate in the content of the phrase, reaching (11.34%), and it obtained the highest level of agreement. In the content of the statement, the arithmetic mean was higher than the hypothesized mean (4.630), while the dispersion coefficient in the answer was (0.525).
- B. The phrase (the existence of an administrative system that contributes to selecting employees in an unbiased manner and according to points set in a professional manner contributes to placing the right person in the right place and thus contributes to reducing administrative and financial corruption) achieved the highest rate of difference in the content of the phrase, reaching (19.81%) with a higher arithmetic mean. From the hypothesized mean of (4.463), while the dispersion coefficient in the answer was (0.884).

Table (5)
Descriptive indicators of the variable (laws, instructions, and professional ethics)

S	questions	Arithmetic mean	standard deviation	Coefficient Of variation	Test(T)	Relative importance
1	Scientific and professional awareness, accumulation of experience, and continuous knowledge of laws and instructions and fully understanding them contribute to reducing administrative and financial corruption.	4.685	0.577	12.32%	21.460	5
2	The presence of an administrative system that contributes to the selection of employees in an unbiased manner and according to points set in a professional manner contributes to placing the right person in the right place and thus contributes to reducing	4.463	0.884	19.81%	12.160	8

	administrative and financial corruption.					
3	Possessing scientific and professional expertise contributes to solving problems appropriately and definitively and limits and reduces administrative and financial corruption	4.759	0.581	12.21%	22.264	4
4	Providing the administrative system with analytical financial statements contributes to making the right decision and giving the administration sufficient information to understand all financial aspects to contribute to preserving the resources of the economic unit.	4.630	0.525	11.34%	22.822	1
5	The administration's ability to understand the information provided to it through the various reports submitted to it and to be aware of all legal, professional and administrative matters enables it to preserve the economic unity from all threats and thus make the right decisions, which contributes to reducing administrative and financial corruption.	4.685	0.543	11.59%	22.790	3
6	The administration's review of laws and instructions and comparing them with proposals in order to develop them contributes to addressing any possible gaps and thus reduces	4.704	0.537	11.42%	23.333	2

	and limits administrative and financial corruption.					
7	Working to periodically direct generals to all laws and instructions, disseminating them by all available means, and urging virtue and morals on an ongoing basis contributes to creating an environment fit for work and contributes to reducing and reducing administrative and financial corruption.	4.500	0.746	16.58%	14.775	7
8	Working to change officials within appropriate periodic periods and attracting those with appropriate qualifications and high ethics contributes to creating a suitable environment for work and reduces and limits administrative and financial corruption.	4.759	0.642	13.49%	20.125	6
	Total Average	4.648	0.516	11.10%	23.459	
Value of (t) = 1.671 at a significance level of 5% and degree of freedom n = 108						

3 -The focus of reducing administrative and financial corruption

It is clear from Table (6) that: The arithmetic means for all items on reducing administrative and financial corruption were greater than the hypothetical mean value of the measurement tool according to the five-point Likert scale of (3), as they were within the range (4.556 to 4.778), and the standard deviation coefficient for the dispersion of answers was recorded. Within the range (0.520 to 0.623) and with a significant significance according to the significance of the (t) test, where we notice that all the statements about reducing administrative and financial corruption had a value (t) greater than the tabular value. Also, the answers of the research sample were positive for most of the paragraphs included in the accounting and auditing procedures variable, where a total arithmetic mean was recorded at (4.641) and the total dispersion coefficient was recorded (0.475), which reflects the high degree of concentration in agreement, which reflects the high amount of homogeneity in the answers, where the

coefficient was recorded. The overall difference for this variable is (10.23%).. As for the highest rate of agreement and the lowest rate of agreement for the items included in the variable Reducing administrative and financial corruption, explained as follows:

- A. The statement (the existence of honest and real procedures for accountability objectively and according to reliable information reduces administrative and financial corruption) achieved the lowest relative coefficient of variation, which was (11.19%), and with a higher arithmetic mean than the hypothesized mean of (4.648), while the dispersion coefficient in the answer was recorded (0.520), and this indicates The importance of having honest and real procedures for accountability objectively and according to reliable information reduces administrative and financial corruption.
- B. The phrase (adopting a clear, explicit, officially written, and periodically announced accountability system that contributes to reducing administrative and financial corruption) achieved the highest relative coefficient of variation, reaching (13.46%), with a higher arithmetic mean than the hypothesized mean of (4.63), while the coefficient of dispersion in the answer was recorded (0.623). These percentages indicate the importance of adopting a clear, explicit, officially written and periodically announced accountability system that contributes to reducing administrative and financial corruption.

Table (6)
Descriptive indicators of the variable (reducing administrative and financial corruption)

S	questions	Arithmetic mean	standard deviation	Coefficient Of variation	Test(T)	Relative importance
1	The existence of honest and real procedures for accountability objectively and according to reliable information reduces administrative and financial corruption	4.648	0.520	11.19%	21.460	1
2	The presence of an awareness-raising announcement about the laws, instructions and procedures taken regarding violations on an ongoing basis reduces administrative and financial corruption.	4.556	0.572	12.55%	12.160	5

3	Working to strengthen self-monitoring by encouraging teamwork and high ethics contributes to reducing administrative and financial corruption.	4.593	0.533	11.60%	22.264	3
4	Working to nominate people with the correct and appropriate specialization for senior administrative positions and avoiding favoritism contributes to reducing administrative and financial corruption.	4.778	0.538	11.26%	22.822	2
5	Subjecting and holding employees accountable for implementing processes, systems and instructions contributes to reducing administrative and financial corruption.	4.611	0.596	12.93%	22.790	7
6	Subjecting the Board of Directors to accountability for implementing processes, systems and instructions contributes to reducing administrative and financial corruption. .	4.667	0.583	12.49%	23.333	4
7	Adopting a clear, explicit, officially written and periodically announced system of accountability contributes to reducing administrative and financial corruption	4.630	0.623	13.46%	14.775	8
8	Working to activate the role of legal authorities, educational ministries, media outlets, civil society organizations, and unions reduces administrative and financial corruption	4.648	0.588	12.65%	20.125	6
Total Average		4.641	0.475	10.23%	25.377	
Value of (t) = 1.671 at a significance level of 5% and degree of freedom n = 108						

The second axis: Analyzing and testing research hypotheses and the relationship between variables

1 -Analysis of the first main hypothesis:

- 3 • **Testing the first sub-hypothesis:** “There is a significant correlation at the level ($\alpha \leq 0.05$) between accounting and auditing procedures and reducing the phenomenon of administrative and financial corruption.”

1

Table (7) Estimated correlation between Accounting and auditing procedures and reducing administrative and financial corruption

hypothesis	correlation	p-value	Decision
Accounting and auditing procedures and reducing administrative and financial corruption	0.780	0.000**	We accept the hypothesis
The correlation is statistically significant at the 5% level.			

We notice from Table (7) and through the p-value that there is a strong direct correlation between the application of accounting and auditing procedures and their role in reducing administrative and financial corruption, where the level of correlation was (0.78), and the moral value of this correlation was less than (5). %) This relationship indicates the significance of the relationship between the two variables at a confidence level (95%).

- 3 • **Testing the second sub-hypothesis:** “There is a significant effect at the level ($\alpha \leq 0.05$) between accounting and auditing procedures and reducing the phenomenon of administrative and financial corruption.” according to the simple linear regression model.

1

Table (8) Estimated correlation between Accounting and auditing procedures and reducing administrative and financial corruption

Y= 1.282 + 0.716X

Standard indicators	Statistical value	
(R2) Explanation coefficient	0.609	
value (f)	Tabulation	3.15
	Calculated	80.975
Moral significance (F) p-value	0.000	
(α) Constant limit parameter	1.282	

Iβ influence parameter		0.716
Test(t)	Tabulation	1.671
	Calculated	8.999
Moral significance (t) p-value		0.000
Decision		Accept the hypothesis

Table (8) shows the following-:

We notice through the value of (F) that the model is significant, as the moral significance (F) p-value is less than (5%). We also notice through statistical indicators that the amount of direct impact of accounting and auditing procedures in reducing administrative and financial corruption has been recorded at an amount of (0.716) which reflects the strength of the model in reducing administrative and financial corruption, as the availability of a pre-established system derived from laws and instructions and the presence of a modern electronic program directed to workers and constantly updated to address any gaps that are reached through work reduces and limits administrative corruption. And financial, the significance of this effect is confirmed by the T-test, which reached a value of (8.999) with a significant (t) p-value. Less than (5%). The amount explained by accounting and auditing procedures in reducing administrative and financial corruption was estimated at (60.9%), and the remainder is attributed to other factors and variables that were not included in the hypothesized model.

2-Analysis of the second main hypothesis:

- 3 • Testing the first sub-hypothesis: “There is a significant correlation at the level ($\alpha \leq 0.05$) between laws, instructions, professional ethics, and reducing the phenomenon of administrative and financial corruption.”

Table (9): Estimated correlation between Laws, instructions, professional ethics, and reducing administrative and financial corruption			
hypothesis	correlation	p-value	Decision
Laws, instructions, professional ethics, and reducing administrative and financial corruption	0.833	0.000**	We accept the hypothesis
The correlation is statistically significant at the 5% level.			

We note from Table (9) and through the p-value that there is a strong direct correlation between the application of accounting and auditing procedures and their role in reducing administrative and financial corruption, as the level of correlation was (0.833), and the moral value of this

correlation was less than (5). %) This relationship indicates the significance of the relationship between the two variables at a confidence level (95%).

3
• **Testing the second sub-hypothesis:** “There is a significant effect at the level ($\alpha \leq 0.05$) between laws, instructions, professional ethics, and 2 reducing the phenomenon of administrative and financial corruption.” According to the simple linear regression model.

Table (10): Analysis of the impact hypothesis		
Laws, instructions, professional ethics, and reducing administrative and financial corruption		
Y= 0.864 + 0.513X		
Standard indicators		Statistical value
(R2) Explanation coefficient		0.779
value (f)	Tabulation	3.15
	Calculated	63.612
Moral significance (F) p-value		0.000
(α) Constant limit parameter		0.864
1 β influence parameter		0.513
Test(t)	Tabulation	1.671
	Calculated	13.550
Moral significance (t) p-value		0.000
Decision		Accept the hypothesis

Table (10) shows the following-:

We notice through the (F) value that the model is significant, as the moral significance (F) p-value reached less than (5%). We also notice through the statistical indicators that the amount of direct impact of laws, instructions, and professional ethics in reducing administrative and financial corruption has been recorded as high as Its value is (0.513), which reflects the strength of the model in reducing administrative and financial corruption, as the availability of an administrative system contributes to selecting employees who possess scientific and professional expertise in an unbiased manner and according to points set in a professional manner that contributes to placing the right person in the right place and thus contributes to reducing From administrative and financial corruption, the significance of this effect is confirmed by the T-test, which reached a value of (13.550) with a significant (t) p-value. Less than (5%), and the amount of what was explained when applying laws, instructions, and professional ethics in reducing administrative and financial corruption was estimated at

(0.779), and the rest is attributed to other factors and variables that were not included in the hypothesized model.

3- ³ Testing the third main hypothesis: There is a significant effect at the level ($\alpha \leq 0.05$) between accounting and auditing procedures through laws, instructions and professional ethics ² in reducing the phenomenon of administrative and financial corruption according to the multiple linear regression model.

Table (11): Analysis of the impact hypothesis		
Accounting and auditing procedures through laws, instructions and professional ethics ² in reducing the phenomenon of administrative and financial corruption		
Y= 0.864 + 0.513X		
Standard indicators		Statistical value
(R2) Explanation coefficient		0.794
value (f)	Tabulation	3.15
	Calculated	98.164
Moral significance (F) p-value		0.000
(α) Constant limit parameter		0.688
1 β Impact parameter of accounting and auditing procedures		0.785
2 β Influence parameter: laws, instructions, and professional ethics		0.663
Test(t)	Tabulation	1.671
	Calculated	6;762
Moral significance (t) p-value		0.000
Decision		Accept the hypothesis

Table (11) shows the following-:

We notice through the value of (F) that the model is significant, as the moral significance (F) p-value is less than (5%). We also notice through statistical indicators that the amount of influence of accounting and auditing procedures through laws, instructions and professional ethics ² in reducing the phenomenon of corruption The administrative and financial system recorded an amount of (0.785) according to the parameter 1 β of the direct impact of accounting and auditing procedures in reducing administrative and financial corruption, and (0.663) 2 β of the parameter of the impact of laws, instructions and professional ethics in reducing

administrative and financial corruption, which reflects the strength of the research model, as changing Officials within appropriate periodic periods and attracting those with appropriate qualifications and high ethics contributes to creating a suitable environment for work and reduces and limits administrative and financial corruption, which in turn contributes to the quest to grant independence to auditors through their association with relevant external parties to give them greater independence. The significance of this effect is also confirmed by the T-test, which reached a value of (6.762) with a significant (t) p-value. Less than (5%), and the amount of what was explained when applying laws, instructions, and professional ethics in reducing administrative and financial corruption was estimated at (79.4), and the rest is attributed to other factors and variables that were not included in the hypothesized model. As we notice from the statistical indicators the importance of the variable The mediator in the relationship between **accounting and auditing procedures** and reducing **administrative and financial corruption**, as this importance was demonstrated in the amount of direct influence recorded by the accounting and auditing procedures variable, which amounted to (0.785) after the mediating variable laws, instructions, and professional ethics were entered into the relationship.

The fifth section

Conclusions and recommendations

This topic aims to shed light on the most important conclusions and recommendations reached by the researcher

First: Conclusions

1. The application **of accounting and auditing procedures** is carried out **in** accordance with instructions **and** laws, and any ignorance of them or failure to apply them correctly leads to the presence of gaps that contribute to the trend towards deviant behavior that leads to the emergence of corruption.
2. Corruption is a scourge that causes destruction to society and affects it. It is an individual behavior of an individual or group of individuals with the aim of obtaining personal interests and thus the cause of the loss of public rights and interests.
3. Laws, instructions, and possessing correct and fair professional ethics and professional behavior contribute to reducing administrative corruption.
4. The presence of people with experience, high professionalism, and relevant specializations at work contributes to **reducing the phenomenon of administrative and financial corruption**.
5. The lack **of** real independence among the regulatory audit bodies, especially oversight and internal audit.

6. The statistical outputs showed the importance of granting independence to auditors through their association with relevant external parties to give them greater independence, in addition to the importance of appropriate academic qualifications, the correct specialization, and high ethical professionalism, which in turn contribute to reducing administrative and financial corruption.
7. The results indicated the importance of scientific and professional awareness that members of the profession must adhere to when exercising their duties and functions, and constantly reviewing the laws and instructions and fully understanding them, which in turn contributes to reducing administrative and financial corruption.
8. The statistical outputs demonstrated the importance of having honest and real procedures for accountability objectively according to reliable information, which in turn contributes to strengthening self-monitoring, as these procedures contribute to limiting or reducing administrative and financial corruption.
9. The statistical outputs showed a statistically significant correlation between the research variables, as they showed that accounting and auditing procedures, through laws, instructions, and professional ethics, in turn contribute to reducing administrative and financial corruption.
10. The statistical outputs showed the significance of the direct effect of the variable accounting and auditing procedures, as the statistical outputs showed that the direct effect parameter in reducing administrative and financial corruption increases when the mediating variable “laws, instructions and professional ethics” enters the relationship, as the direct effect reached an amount of (78.5%).

Second: Recommendations

1. The researcher recommends relying on developing the skills of employees by making them aware and aware of the importance of the accounting and auditing procedures that they carry out and implementing them in accordance with laws and instructions and assigning the work to people who possess the relevant scientific and professional skills.
2. Spreading cultural awareness in society, encouraging the enjoyment of good morals, and making society aware that personal mistakes affect the public interest of others.
3. Familiarity with the laws and instructions and working to address the existing gaps by working to constantly review and develop them to keep pace with the needs of society.
4. Seeking assistance from those with accumulated work experience, and employing some retirees with experience as consultants.

5. Linking internal auditing bodies with higher departments, granting them true independence, and providing protection for them to take the important steps in reducing administrative and financial corruption.
6. Continuously developing workers' skills from a scientific and professional standpoint by putting them in courses or working to activate coexistence in other departments with similar specializations to acquire experience and skills.
7. Choose the right employee in the right place and avoid favoritism.
8. Activating strict judicial procedures in matters related to administrative and financial corruption.
9. Directing the media in spreading cultural awareness, conducting continuous awareness campaigns through all media outlets, and working to continue them to achieve the desired effect.
10. Increase awareness posters through media panels to attract attention and thinking about this phenomenon and raise awareness of its danger to society and the rights of future generations.

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